## Import/Export File Layout Specification for Spring 2003 Data Collection
## Finance Section - F2 (FASB), Fiscal Year 2002
## Fixed Length/Positional File  (*.TXT)

| Field ID(Key) | Column | Length | Description | Valid Entries |
|---|---|---|---|---|
| **General information** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2" = FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "9"=General information |
| FY_BEGIN | 11 | 6 | Beginning date of fiscal year covered | mmyyyy - use 2-digit month and 4-digit year |
| FY_END | 17 | 6 | End date of fiscal year covered. Your fiscal year should end before October 1, 2002. If you do not report for a full 12-month period, please explain in the caveats section that is provided on-line. (Caveats cannot be imported). | mmyyyy - use 2-digit month and 4-digit year |
| GPFS | 23 | 2 | Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? | 1=yes, 2=no, -1='Don't know |
| **Part A - Statement of Financial Position** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2"=FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "A" |
| LINE | 11 | 2 | Description of Finance item | 1-6,11-14, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | -99999999999 to 999999999999, for lines (4,6), else leave blank; 0 to 999999999999, for lines (1-3,5,11-14), else leave blank |
| **Part B - Summary of Changes in Net Assets** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2"=FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "B" |
| LINE | 11 | 2 | Description of Finance item | 1,2,4,5, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | -99999999999 to 999999999999, for lines (4,5), else leave blank; 0 to 999999999999, for lines (1,2), else leave blank |

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## Finance Section - F2 (FASB), Fiscal Year 2002
## Fixed Length/Positional File  (*.TXT)

| Field ID(Key) | Column | Length | Description | Valid Entries |
|---|---|---|---|---|
| **Part C - Student Grants** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2"=FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "C" |
| LINE | 11 | 2 | Description of Finance category | 1-6,8,9, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | 0 to 999999999999 |
| **Part D - Revenues and Investment Return** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2"=FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "D" |
| LINE | 11 | 2 | Description of Finance item | 1-14, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | -99999999999 to 999999999999, for lines (10,11,12), else leave blank; 0 to 999999999999, for lines (1-9,13,14), else leave blank |
| **Part E - Expenses by Functional and Natural Classification** | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F2"=FASB accounting standard |
| PART | 10 | 1 | Part of survey section | "E" |
| LINE | 11 | 2 | Description of Finance function | 1-13 refer to appendix A, finance category tables. |
| Filler | 14 | 4 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | 0 to 999999999999, for lines (1-10), else leave blank |
| F102 | 30 | 12 | Salaries and wages | 0 to 999999999999, for lines (1-10,13) For both old and New. 11 only for new form, else leave blank |
| F103 | 42 | 12 | Benefits | 0 to 999999999999, for lines (1-11,13) For the new form, 13 only for old form, else leave blank |
| F104 | 54 | 12 | Operation and maintenance of plant | 0 to 999999999999, for lines (1-11) Only for new form, else leave blank |
| F105 | 66 | 12 | Depreciation | 0 to 999999999999, for lines (1-11) For new form only, 13 for both new and old, else leave blank |
| F106 | 78 | 12 | Interest | 0 to 999999999999, for lines (1-11) For new form only, 13 for both new and old, else leave blank |
| F107 | 90 | 12 | All Other | **For Export only. Aplies to all Lines on the new form and to line 13 only on the old form. Do not import.** |

Note: All numeric fields should be right-justified. Both leading zeros and spaces are permissible.

| Field ID(Key) | Column | Length | Description | Valid Entries |
|---|---|---|---|---|

Character data should be left justified. If there is a zero amount for any finance category, the line does not have to be included in the import file. Positive or negative amounts are allowed for Part A, lines 4, 5, and 6; Part B, lines 4 and 5; and Part D, lines 10, 11, and 12.

| Field ID(Key) | Description | Valid Entries |
|---|---|---|
| **General information** | | |
| UNITID | UNITID | Valid UnitID |
| SURVSECT | Survey Section | "F2"=FASB accounting standard |
| PART | Part of survey section | "9"=General information |
| FY_BEGIN_MONTH | Month of beginning date of fiscal year covered | 2-digit month between 1 and 12 |
| FY_BEGIN_YEAR | Year of beginning date of fiscal year covered | 4-digit year between 2000 and 2002 |
| FY_END_MON | Month of end date of fiscal year covered. Your fiscal year | 2-digit month between 1 and 12 |
| FY_END_YEAR | Year of end date of fiscal year covered. Your fiscal year should end before October 1, 2002. If you do not report for a full 12-month period, please explain in the caveats section that is provided on-line. (Caveats cannot be imported). | 4-digit year between 2000 and 2002 |
| GPFS | Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? | 1=yes, 2=no, -1='Don't know |
| **Parts A through E** | | |
| UNITID | UNITID | nnnnnn=Valid UnitID |
| SURVSECT | Survey Section | "F2 " |
| PART | Part of survey section | "A" through "E" |
| Line | Finance category | i = 1 to 13, refer to finance category tables |
| Column | Finance subcategory | j = 1 to 7, only applicable to Part E, lines 1-11, 13, refer to finance category tables |
| Amount | Amount in whole dollars | -99999999999 to 999999999999, if Part A, i=4,6, Part B, i=4,5, and Part D, i=10,11,12; 0 to 999999999999, if Part A,i=1-3,5,11-14, Part B, i=1,2, Part C, i=1-6,8,9, Part D, i=1-9,13,14, and Part E, i=1-10,12 (column 2),14-16. |

**Sample record:**
```
UNITID=100663,SURVSECT=F2,PART=9,FY_BEGIN_MONTH=10,FY_BEGIN_YEAR=2001,FY_END_MONTH=09
        FY_END_YEAR=2002,GPFS=1
UNITID=100663,SURVSECT=F2,PART=A,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=A,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=A,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=B,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=B,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=C,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=C,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=C,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=D,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=D,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=D,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=1,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=2,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=3,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=4,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=5,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=6,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=1,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=2,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=j,AMOUNT=nnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=i,COLUMN=j,AMOUNT=nnnn
"        "        "        "        "
```
4

```
"        "        "                "
UNITID=nnnnnn,SURVSECT=F2,PART=9,FY_BEGIN=101900,FY_END=092001,GPFS=g
UNITID=nnnnnn,SURVSECT=F2,PART=A,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=C,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=D,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=E,LINE=i,COLUMN=j,AMOUNT=nnnn
```

**Note: If there is a zero amount for any finance category, the line does not have to be included in the import file. Positive or negative amounts are allowed for Part A, lines 4, 5, and 6; Part B, lines 4 and 5; and Part D, lines 10, 11, and 12.**

# Appendix A, Finance Category tables

**Statement of Financial Position, Part A**

| Line | Assets, Liabilities, and Net Assets |
|------|-------------------------------------|
| 1 | Long-term investments |
| 2 | Total assets |
| 3 | Total liabilities |
| 4 | Total unrestricted net assets |
| 5 | Total restricted net assets |
| 6 | Total net assets |
| 11 | Land and land improvements |
| 12 | Buildings |
| 13 | Equipment, including art and library collections |
| 14 | Property obtained under capital leases (if not included in equipment) |

**Summary of Changes in Net Assets, Part B**

| Line | Revenues, Expenses, Gains and Losses |
|------|--------------------------------------|
| 1 | Total revenues and investment return |
| 2 | Total expenses |
| 3 | **Other specific changes in net assets (Do not include in import file. Will be generated as follows; Line 4 minus (line 1 minus line 2))** |
| 4 | Change in net assets |
| 5 | Net assets, beginning of year |
| 6 | **Adjustments to beginning of year net assets (Do not include in import file. Will be generated as follows;       Line 7 minus sum of lines 4 and 5)** |
| 7 | **Net assets, end of year will be transferred from Part A, line 6. Do not include in import file.** |

**Student Grants, Part C**

| Line | Student Grants |
|------|----------------|
| 1 | Pell grants |
| 2 | Other federal grants |
| 3 | State grants |
| 4 | Local grants |
| 5 | Institutional grants (funded) |
| 6 | Institutional grants (unfunded) |
| 7 | **Total student grants will be generated from the sum of (lines 1-6). Do not include in import file.** |
| 8 | Allowances applied to tuition and fees |
| 9 | Allowances applied to auxiliary enterprise revenues |

**Revenues and Investment Return, Part D**

| Line | Source of Funds |
|------|-----------------|
| 1 | Tuition and fees (net of allowance reported in Part C, line 8) |
| 2 | Federal appropriations |
| 3 | State appropriations |
| 4 | Local appropriations |
| 5 | Federal grants and contracts |
| 6 | State grants and contracts |
| 7 | Local grants and contracts |
| 8 | Private gifts, grants and contracts |
| 9 | Contributions from affiliated entities |
| 10 | Investment return |
| 11 | Sales and services of educational activities |

## Appendix A: Finance Category tables--continued

**Revenues and Investment Return, Part D Cont'd**

| Line | Source of Funds |
|---|---|
| 12 | Sales and services of auxiliary enterprises (net of allowance reported in Part C, line 9) |
| 13 | Hospital revenue |
| 14 | Independent operations revenue |
| 15 | **Other revenue (Do not include in import file.  Will be generated as follows; Lines 16 minus the sum of (lines 1-14))** |
| 16 | **Total revenues and investment return will be transferred from Part B, line 1. Do not include in import file.** |

**Expenses by Functional and Natural Classification, Part E**
**Positional file only**

| Line | Functional Classification |
|---|---|
| 1 | Instruction |
| 2 | Research |
| 3 | Public service |
| 4 | Academic support |
| 5 | Student services |
| 6 | Institutional support |
| 7 | Auxiliary enterprises |
| 8 | Net grant aid to students (net of tuition and fee allowances and agency transactions) |
| 9 | Hospital services |
| 10 | Independent operations |
| 11 | Operation and maintenance of plant |
| 12 | **Other expenses (Do not include in import file.  Will be generated as follows; Line 13 minus sum of (lines 1-11))** |
| 13 (column 1) | **Total expenses (total amount) will be transferred from Part B, line 2. Do not include in import file.** |
| 13 (column 2 through 6) | Total expenses (each natural classification) |
|  |  |
| Column | Natural Classification |
| 2 | Salaries and wages |
| 3 | Benefits |
| 4 | Operation and maintenance of plant |
| 5 | Depreciation |
| 6 | Interest |
| 7 | **All other (Do not include in import file.  Will be generated as follows; Line 18 minus sum of (lines 13-16))** |

**Note:  This year, only columns 1 and 2 are required for lines 1 through 12, while all columns are required for line 13.  Other lines are optional. For the next fiscal year, all rows and columns will be required.**

**Expenses by Functional and Natural Classification, Part E**
**Key value file only**

| Line, column (i,j) | Functional Classification |
|---|---|
|  | Instruction |
| (1,1) | Total amount |

| | |
|---|---|
| (1,2) | Salaries and wages |
| (1,3) | Benefits |
| (1,4) | Operation and maintenance of plant |
| (1,5) | Depreciation |
| (1,6) | Interest |
| **(1,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Research |
| (2,1) | Total amount |
| (2,2) | Salaries and wages |
| (2,3) | Benefits |
| (2,4) | Operation and maintenance of plant |
| (2,5) | Depreciation |
| (2,6) | Interest |
| **(2,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Public service |
| (3,1) | Total amount |
| (3,2) | Salaries and wages |
| (3,3) | Benefits |
| (3,4) | Operation and maintenance of plant |
| (3,5) | Depreciation |
| (3,6) | Interest |
| **(3,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Academic support |
| (4,1) | Total amount |
| (4,2) | Salaries and wages |
| (4,3) | Benefits |
| (4,4) | Operation and maintenance of plant |
| (4,5) | Depreciation |
| (4,6) | Interest |
| **(4,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Student services |
| (5,1) | Total amount |
| (5,2) | Salaries and wages |
| (5,3) | Benefits |
| (5,4) | Operation and maintenance of plant |
| (5,5) | Depreciation |
| (5,6) | Interest |
| **(5,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Institutional support |
| (6,1) | Total amount |
| (6,2) | Salaries and wages |
| (6,3) | Benefits |
| (6,4) | Operation and maintenance of plant |
| (6,5) | Depreciation |
| (6,6) | Interest |
| **(6,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Auxiliary enterprises |
| (7,1) | Total amount |

| | |
|---|---|
| (7,2) | Salaries and wages |
| (7,3) | Benefits |
| (7,4) | Operation and maintenance of plant |
| (7,5) | Depreciation |
| (7,6) | Interest |
| **(7,7)** | **All other (Do not include in import file.  Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Net grant aid to students (net of tuition and fee allowances and agency transactions) |
| (8,1) | Total amount |
| (8,2) | Salaries and wages |
| (8,3) | Benefits |
| (8,4) | Operation and maintenance of plant |
| (8,5) | Depreciation |
| (8,6) | Interest |
| **(8,7)** | **All other (Do not include in import file.  Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Hospital services |
| (9,1) | Total amount |
| (9,2) | Salaries and wages |
| (9,3) | Benefits |
| (9,4) | Operation and maintenance of plant |
| (9,5) | Depreciation |
| (9,6) | Interest |
| **(9,7)** | **All other (Do not include in import file.  Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Independent operations |
| (10,1) | Total amount |
| (10,2) | Salaries and wages |
| (10,3) | Benefits |
| (10,4) | Operation and maintenance of plant |
| (10,5) | Depreciation |
| (10,6) | Interest |
| **(10,7)** | **All other (Do not include in import file.  Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Operation and maintenance of plant (This row is for distribution of expenses to other functions.) |
| (11,1) | Total amount |
| (11,2) | Salaries and wages |
| (11,3) | Benefits |
| (11,4) | Operation and maintenance of plant |
| (11,5) | Depreciation |
| (11,6) | Interest |
| **(11,7)** | **All other (Do not include in import file.  Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | **Other expenses** |
| **(12,1)** | **Total amount (Do not include in import file.  Will be generated as follows:  Column 1 line 13 minus the sum of (lines 1 through 11))** |
| **(12,2)** | **Salaries and wages (Do not include in import file.  Will be generated as follows:  Column 2 line 13 minus the sum of (lines 1 through 11))** |

| | |
|---|---|
| **(12,3)** | **Benefits (Do not include in import file. Will be generated as follows: Column 3 line 13 minus the sum of (lines 1 through 11))** |
| **(12,4)** | **Operation and maintenance of plant (Do not include in import file. Will be generated as follows: Column 4 line 13 minus the sum of (lines 1 through 11))** |
| **(12,5)** | **Depreciation (Do not include in import file. Will be generated as follows: Column 5 line 13 minus the sum of (lines 1 through 11))** |
| **(12,6)** | **Interest (Do not include in import file. Will be generated as follows: Column 6 line 13 minus the sum of (lines 1 through 11))** |
| **(12,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | Total expenses |
| **(13,1)** | **Total amount transferred from Part B, line 2. Do not include in import file.** |
| (13,2) | Salaries and wages |
| (13,3) | Benefits |
| (13,4) | Operation and maintenance of plant |
| (13,5) | Depreciation |
| (13,6) | Interest |
| **(13,7)** | **All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)** |
| | |